THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION No. 5585 of 2006

Date: 09-06-2006.

Between :

M/s.Saraiwwalaa Agrr Refineries Limited, Hyderabad, rep. by its Managing Director.

…..Petitioner

And

The Commercial Tax Officer, Special Commodity Circle, Hyderabad.

…..Respondent.

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION No. 5585 of 2006

ORDER : (Per Hon'ble Sri Justice Bilal Nazki)

An assessment order dated 01.3.2006 has been challenged in this writ petition on the ground that in response to a notice, the petitioner requested some more time for furnishing 'F' declarations for turnover. The petitioner also requested for an opportunity of personal hearing and also offered to produce all the books of account for scrutiny of the respondent before conducting the proceedings. It is submitted that without considering the objections filed by the petitioner and without verifying the books of account and computation statement, the respondent proposed Rs.3,08,41,685/- as turnover not covered by 'F' forms.

In the counter-affidavit, these allegations have been denied and it is submitted that sufficient notice was given to the petitioner and even time was extended for filing objections and in the order itself, it is manifest that the objections raised by the petitioner were considered. The petitioner, however, relies on an order of this Court in Writ Petition No.2813 of 2006, dated 17.2.2006, in which this Court set aside the assessment on the ground that although the personal appearance had been requested for, it had not been granted. In the present case, the assessment order was passed on 1st of March 2006. There are two letters written by the petitioner to the Commercial Tax Officer on 4th January 2006 and two more letters on 10th January 2006, but in none of these letters, there was a request for personal hearing. This writ petition has only been filed to short-circuit the route of filing of an appeal, for which, the petitioner may have to deposit certain amounts.

Writ petition is misconceived and is accordingly dismissed.
No order as to costs.

(BILAL NAZKI, J)

Date: 09-06-2006

(G. CHANDRAIAH, J)

ajr